



# COMMONWEALTH of VIRGINIA

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## **MEMORANDUM**

**TO:** CSB Executive Directors, Finance Directors, and CPA Firms  
**FROM:** Joy Yeh, Ph.D., CPA  
Assistant Commissioner, Finance and Administration  
**DATE:** September 25, 2003  
**SUBJ:** **FY 2003 Audit Reports & New Guidance Information**

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We know that many of you are in the process of completing your FY 2003 audit. As in prior years, these reports are due to our office by November 30, 2003 for operating CSBs and December 31, 2003 for local government CSBs. The Office of Financial Reporting and Compliance (Director, Ken Gunn) has outlined a few changes that we would like you to incorporate this year as outlined below. All this information is available on the Office's redesigned website at [www.dmhmrzas.state.va.us](http://www.dmhmrzas.state.va.us) (Office-Financial Reporting and Compliance, Publications).

### **New Standard Insurance Schedule for Operating CSBs –Include in FY 03 Audit Report**

This new format is designed to standardize the information we have been receiving so that we can better analyze this information. This file has been prepared in an MS Word format.

### **PDF files (FY 2003 Audit Reports) for all CSBs/Local Governments:**

We are attempting to reduce the amount of paper and reports that we store in our office and desire to have more information stored in electronic format. We are requesting for the **first time** that the annual audit reports be submitted to us in a pdf format. You may deliver your audits, management letters, and cover letters via email attachments. No paper copies need to be submitted this year. For those CPA firms that may not have the technology available this year, we encourage you to do so in the future. Submit documents to our new general delivery address: [ofrc@dmhmrzas.state.va.us](mailto:ofrc@dmhmrzas.state.va.us). We will also include all FY CSB 2003 audit reports submitted via pdf on the Office's web site by March or April of each year.

### **New Cash Management Guidance**

We have added a new chapter to the [Financial Management Standards Guide for CSBs](#). Chapter 8, Cash Management includes a model cash and investment policy, internal control self-evaluation, revenue maximization, and training opportunities. The Investment Policy has been produced as a stand-alone document for use by operating CSBs as Technical Bulletin 2003-03.

### **2003 CSB Annual Report**

We have completed and placed the [2003 CSB Annual Report](#) on our website. This report consists of statistics and rankings from the FY 2002 CSB audit reports. New this year: Federal Grants Analysis, Interest Earnings and Deposits, and Investments.

cc: James S. Reinhard, M.D., and Kenneth M. Gunn, Jr.

emailed to CPA Firms